



STATE OF TENNESSEE

DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

Class Title: ACCOUNTANT/AUDITOR 1*			Abbreviation: ACCTNT AUD 1
Class Code: 75207	OCC Code: 7	Analyst: AL	Effective Date: JULY 1, 1984

SUMMARY: Under immediate supervision, is responsible for professional accounting and/or auditing work of routine difficulty; and performs related work as required.

DISTINGUISHING FEATURES: This is the entry professional level of both the accounting and auditing fields and is flexibly staffed with the classes of Accountant 2 and Auditor 2. Supervision is initially close, but as an incumbent learns procedures and practices, supervision becomes more general. This class differs from the next higher class in that incumbents of the latter function at the working level under general supervision.

*An applicant appointed to this flexibly staffed class will be reclassified to the next higher class in the series after successful completion of a mandatory one year training period; inadequate or marginal performance during the training period will result in automatic demotion or termination.

EXAMPLES OF DUTIES AND RESPONSIBILITIES:

1. Learns to collect, analyze, interpret and document fiscal and operating data; learns to prepare or assist in the preparation of professional financial statements and reports.
2. Learns to review records of accounts receivable, accounts payable, expenditures, and income; learns to check whether expenditures have been made, according to contractual requirements and authorized procedures.
3. Learns to audit financial records and documents to verify the completeness and accuracy of financial documentation and ensure conformance with accepted accounting principles and practices; learns to audit various state agencies, institutions, departments or schools or private agencies receiving federal funding to ensure statutory compliance.
4. Learns to assist in studies of cost accounting, general accounting systems and related matters; reports on condition of recommendations for improvement.
5. May be assigned to supervise a small number of accounting clerical personnel in routine operations.
6. May be assigned to act as divisional or departmental accountant where accounting functions are relatively routine.



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MINIMUM QUALIFICATIONS:

Education and Experience: Graduation from an accredited four-year college or university with a major in accounting or a Public Accountant in good standing; OR graduation from an accredited college or university with a bachelor's degree, including thirty-six quarter hours in accounting.

Necessary Special Qualifications: None.

EXAMINATION METHOD: Written test, 100%, for Career Service positions. For Executive Service positions, Minimum Qualifications, Necessary Special Qualifications, and Examination Method are determined by the appointing authority.